



of Companies

FIRST QUARTERLY ACCOUNTS
2026-2027
(UN - AUDITED)

UMER GROUP OF COMPANIES

FAISAL SPINNING MILLS LIMITED



Vision

A company providing quality textile products by maintaining an excellent level of ethical & professional standards.



Mission Statement

To become the leader of textile products globally and to achieve the epitome level of success.

Directors' Review

The directors of Faisal Spinning Mills Limited, are pleased to present the unaudited condensed interim financial statements for the first quarter ended September 30, 2026.

Significant Financial Performance for the First Quarter Ended September 30, 2026

Profit after tax for the first quarter ended September 30, 2026 is PKR 306.799 million as compared to a loss after tax of PKR -92.175 million in the corresponding period ending September 30, 2025.

Earnings per share for the first quarter ended September 30, 2026 is PKR 30.68 compared to a loss per share of PKR -9.22 in the corresponding period ending September 30, 2025.

Break-up value of the share as on September 30, 2026 is PKR 1,206.92 (June 30, 2026: PKR 1,176.22).

The current ratio as on September 30, 2026 is PKR 1.25 (June 30, 2026: PKR 1.26).

The company reported a profit before tax and profit tax after tax of PKR 319.425 million and 306.799 million respectively during the period ending September 30, 2026 compared to loss before tax and loss after tax of PKR 93.517 million and PKR 92.175 million respectively. The turnaround in profitability was attributable to improved better pricing, higher operational efficiencies. Furthermore, disciplined cost control measures and improved production planning contributed positively to the Company's financial performance during the period.

Outlook of Textile Sector

Pakistan's macroeconomic indicators showed signs of gradual stabilization during the period. The country's annual inflation rate eased to 10.3 percent in September 2026 compared to 11.1 percent in August 2026, although it remained significantly above the State Bank of Pakistan's medium-term target range of 5 percent to 7 percent. In line with its cautious monetary stance, the Monetary Policy Committee maintained the policy rate at 11.5 percent in its meeting held on 14 September 2026.

The textile sector continued to serve as the backbone of Pakistan's export economy, contributing more than 60 percent of the country's total exports. During the first quarter of FY 2026-27, textile exports amounted to US\$ 5.14 billion compared to US\$ 4.83 billion during the corresponding period last year, demonstrating the sector's resilience despite ongoing macroeconomic and industry-specific challenges.

Although recent export performance has been encouraging, the industry continues to face a number of structural and operational challenges affecting its long-term competitiveness. Energy costs remain one of the most significant concerns for textile manufacturers. The sector continues to advocate for regionally competitive electricity and gas tariffs, rationalisation of energy pricing mechanisms and consistency in government policies. Elevated energy costs adversely affect export competitiveness and discourage investment in modernisation, technological upgrades and energy-efficient production facilities.

In addition, the industry faces challenges arising from high financing costs, delayed sales tax refunds, advance tax regimes and duties on imported raw materials. Frequent policy changes and import restrictions further increase business uncertainty and limit long-term planning. Relatively low productivity levels, inadequate testing and certification infrastructure, limited investment in research and development and insufficient focus on branding and innovation continue to constrain the sector's transition towards higher value-added products.

Looking ahead, the sustainability of Pakistan's textile exports will largely depend on stability in energy pricing, normalization of freight costs, improved cotton availability and recovery in demand from key export markets, particularly the United States and the European Union.

Pakistan's textile sector possesses significant potential to achieve sustainable growth and further strengthen its contribution to the national economy if consistent economic policies, competitive energy tariffs, supportive export facilitation measures and continued investment across the textile value chain supported by the government.

Renewable Energy Initiatives

As part of the Company's ongoing commitment to sustainability, energy efficiency and cost optimization, installation of an additional 2.19 MW solar power generation facility at Unit-I is currently in progress. Due to delays in civil works and in the supply of certain equipment and components, the project is now expected to commence commercial operations in November 2026.

Acknowledgment

The board place on record their appreciation for the continued support and confidence of the shareholders, customers, financial institutions, business partners and employees. Their collective efforts remain instrumental in achieving the company's strategic objectives and sustaining long-term growth.

On behalf of the Board



Bilal Sharif
(Chief Executive Officer)
Dated: 29 October, 2026



Mohammad Salim
(Director)

Faisal Spinning Mills Limited

Condensed Interim Statement of Financial Position As at September 30, 2026

	Note	September 30, 2026	June 30, 2026		Note	September 30, 2026	June 30, 2026
		Un-Audited Rupees	Audited Rupees			Un-Audited Rupees	Audited Rupees
<u>EQUITY AND LIABILITIES</u>				<u>ASSETS</u>			
<u>SHARE CAPITAL AND RESERVES</u>				<u>NON CURRENT ASSETS</u>			
Authorized capital				Property, plant and equipment	6	11,792,011,674	11,891,764,063
12,000,000 (June 30, 2026: 12,000,000)				Long term investment	7	1,610,435,085	1,526,258,704
ordinary shares of PKR 10 each		120,000,000	120,000,000	Long term deposits		138,280,942	135,312,642
Issued, subscribed and paid up capital		100,000,000	100,000,000			13,540,727,701	13,553,335,409
Reserves		10,000,000,000	10,000,000,000				
Unappropriated profits		896,266,652	589,468,065				
Loans from directors and sponsors	4	1,072,718,600	1,072,718,600				
		12,068,985,252	11,762,186,665				
<u>NON CURRENT LIABILITIES</u>				<u>CURRENT ASSETS</u>			
Long term financing - secured		4,546,384,940	4,692,585,383	Stores, spare parts and loose tools		1,145,254,119	1,119,003,012
Long term payables		478,157,853	459,349,876	Stock in trade		11,409,567,119	11,091,632,843
Employees retirement benefits		717,180,796	706,014,077	Trade debts		5,171,904,507	4,362,896,753
Deferred taxation		239,781,523	227,155,066	Short term investments	8	393,269,389	394,215,571
Deferred government grant		32,873,368	37,698,543	Loans and advances		218,229,630	174,093,481
		6,014,378,480	6,122,802,945	Trade deposits and prepayments		92,421,739	15,031,217
<u>CURRENT LIABILITIES</u>				Other receivables		29,456,427	132,121,474
Trade and other payables		7,380,575,074	4,707,441,967	Advance income tax		992,351,237	1,166,944,502
Unclaimed dividend		19,246,399	19,259,261	Sales tax refundable		2,648,722,957	2,171,259,634
Accrued markup / interest		208,488,367	199,732,975	Cash and bank balances		787,751,476	167,555,431
Short term borrowings - secured		9,667,742,397	10,503,287,583			22,888,928,600	20,794,753,918
Current portion of non current liabilities		1,070,240,332	1,033,377,931				
		18,346,292,569	16,463,099,717				
<u>CONTINGENCIES AND COMMITMENTS</u>							
	5						
TOTAL EQUITY AND LIABILITIES		36,429,656,301	34,348,089,327	TOTAL ASSETS		36,429,656,301	34,348,089,327

The annexed notes form an integral part of this condensed interim financial information.


Chief Executive


Faisal Spinning Mills Ltd
Director


5
Chief Financial Officer

Faisal Spinning Mills Limited

Condensed Interim Statement of Profit or Loss (Un-Audited) For the Three Months Period ended September 30,2026

	Note	Three Months Ended	
		September 30,	September 30,
		2026	2025
		Rupees	Rupees
Sales		12,235,644,168	11,949,723,166
Cost of sales		(11,042,138,585)	(10,919,309,943)
Gross profit		1,193,505,583	1,030,413,223
Distribution cost		(387,617,346)	(388,942,188)
Administrative expenses		(148,654,172)	(153,008,967)
		(536,271,518)	(541,951,155)
Other income		65,927,840	25,117,868
		723,161,905	513,579,936
Other operating expenses		(20,023,763)	(2,675,246)
Finance cost		(315,889,980)	(457,532,281)
		(335,913,743)	(460,207,527)
		387,248,162	53,372,409
Share of profit / (loss) of associated undertaking		84,176,381	(8,941,433)
Profit before levies and taxation		471,424,543	44,430,976
Levies	9.1	(151,999,499)	(137,947,636)
Profit / (loss) before taxation		319,425,044	(93,516,660)
Taxation	9.2	(12,626,457)	1,341,215
Profit / (loss) after taxation		306,798,587	(92,175,445)
Earning / (loss) per share - basic and diluted		30.68	(9.22)

The annexed notes form an integral part of this condensed interim financial information.


Chief Executive


Director


Chief Financial Officer

Faisal Spinning Mills Limited

Condensed Interim Statement of Comprehensive Income (Un-Audited) For the Three Months Period ended September 30,2026

	Three Months Ended	
	September 30, 2026	September 30, 2025
	Rupees	Rupees
Profit / (Loss) for the period after taxation	306,798,587	(92,175,445)
Other comprehensive income for the period	-	-
Total comprehensive income / (loss) for the period	306,798,587	(92,175,445)

The annexed notes form an integral part of this condensed interim financial information.



Chief Executive



Director



Chief Financial Officer

Faisal Spinning Mills Limited

Condensed Interim Statement of Changes in Equity (Un-Audited) For the Three Months Period ended September 30, 2026

Share Capital Share Capital	Capital Reserves	Revenue Reserves		Loans from Directors & Sponsors	Grand Total
		General Reserves	Unappropriated Profit		
Rupees					
100,000,000	24,150,000	9,975,850,000	998,078,334	1,072,718,600	12,170,796,934
-	-	-	(92,175,445)	-	(92,175,445)
-	-	-	-	-	-
-	-	-	(92,175,445)	-	(92,175,445)
100,000,000	24,150,000	9,975,850,000	905,902,889	1,072,718,600	12,078,621,489
100,000,000	24,150,000	9,975,850,000	589,468,065	1,072,718,600	11,762,186,665
-	-	-	306,798,587	-	306,798,587
-	-	-	-	-	-
-	-	-	306,798,587	-	306,798,587
100,000,000	24,150,000	9,975,850,000	896,266,652	1,072,718,600	12,068,985,252

The annexed notes form an integral part of this condensed interim financial information.


Chief Executive


Director


Chief Financial Officer

Faisal Spinning Mills Limited

Condensed Interim Statement of Cash Flows (Un-Audited) For the Three Months Period ended September 30,2026

	September 30, 2026 Rupees	September 30, 2025 Rupees
Cash flows from operating activities		
Profit before levies & taxation	471,424,543	44,430,976
Adjustments for:		
Depreciation of property, plant and equipment	288,700,000	269,500,000
Share of (profit) / loss of associated undertaking	(84,176,381)	8,941,433
Doubtful debts recovered	(7,188,173)	(2,542,725)
Provision for employee benefits	52,080,000	47,250,000
Change in fair value of short term investments	946,182	-
Gain on disposal of property, plant and equipment	(259,130)	-
Finance cost	315,889,980	457,532,281
	565,992,478	780,680,989
Operating cash flows before working capital changes	1,037,417,021	825,111,965
Changes in working capital		
Stores, spares and loose tools	(26,251,107)	71,867,554
Stock in trade	(317,934,276)	1,232,454,092
Trade debts	(801,819,581)	520,989,600
Loans and advances	(44,136,149)	331,476,364
Trade deposits	(77,390,522)	(82,608,670)
Other receivable	102,665,047	(12,635,004)
Sales tax refund	(477,463,323)	(754,024,269)
Trade and other payables	2,673,133,107	1,893,180,199
	1,030,803,196	3,200,699,866
Cash generated from operations	2,068,220,217	4,025,811,831
Finance cost paid	(288,326,611)	(437,271,441)
Employee benefit costs paid	(40,913,281)	(40,901,701)
Income taxes refunded / (paid) - net	22,593,766	(221,733,356)
Long term deposits	(2,968,300)	-
	(309,614,426)	(699,906,498)
Net cash generated from operating activities	A 1,758,605,791	3,325,905,333
Cash flows from investing activities		
Proceeds from disposal of property, plant and equipment	1,700,000	-
Addition in property plant and equipment	(190,388,481)	(570,565,907)
Net cash used in investing activities	B (188,688,481)	(570,565,907)
Cash flows from financing activities		
Proceed from long term financing	83,048,500	-
Repayment of long term financing	(197,211,717)	(190,120,409)
Increase / (decrease) in short term borrowings	(835,545,186)	(2,508,401,488)
Dividends paid	(12,862)	-
Net cash generated from / (used in) from financing activities	C (949,721,265)	(2,698,521,897)
Net increase in cash and cash equivalents	A+B+C 620,196,045	56,817,529
Cash and cash equivalent at the beginning of period	167,555,431	349,020,982
Cash and cash equivalent at the end of period	787,751,476	405,838,511

The annexed notes form an integral part of this condensed interim financial information.


Chief Executive


Director


Chief Financial Officer

Notes to the Condensed Interim Financial Information (Un-Audited)**For the Three Months Period ended September 30, 2026****1 THE COMPANY AND ITS OPERATIONS**

Faisal Spinning Mills Limited ('the Company') was incorporated on 31st January 1985 in Pakistan as a Public Limited Company under the Repealed Companies Ordinance, 1984 now the Companies Act, 2017 and is quoted on Pakistan Stock Exchange Limited. The Company is principally engaged in the manufacture and sale of yarn, greige fabric, dyed fabric and home textile product. The registered office of the Company is situated at Umer House, 23/1, Sector 23, S.M. Farooq Road, Korangi Industrial Area, Karachi. The production facilities are located at Nooriabad, District Dadu in the Province of Sindh and Ferozewattowan, District Sheikhupura in the Province of Punjab.

2 BASIS OF PREPARATION

This interim financial information is not audited and has been presented in condensed form and does not include all the information as is required to be provided in a full set of annual financial statements. This condensed interim financial information should be read in conjunction with the audited financial statements of the Company for the year ended June 30, 2026.

2.1 Statement of compliance

This condensed interim financial information has been prepared in accordance with the requirements of International Accounting Standard 34 - Interim Financial Reporting, and provisions of and directives issued under the Companies Act, 2017. In case where requirements differ, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 Basis of measurement

This condensed interim financial information has been prepared under the historical cost convention except for certain financial instruments at fair value, certain financial liabilities at amortized cost and employees retirement benefits at present value. In this financial information, except for the amounts reflected in the statement of cash flows, all transactions have been accounted for on accrual basis.

2.3 Judgments, estimates and assumptions

The preparation of financial information requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions and judgments are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

2.4 Functional currency

This financial information is prepared in Pak Rupees which is the Company's functional currency.

3 MATERIAL ACCOUNTING POLICY INFORMATION

All accounting policies and methods of computation adopted in the preparation of these interim financial statements are the same as those applied in the preparation of preceding annual financial statements of the Company for the year ended June 30, 2026.

4 LOAN FROM DIRECTORS AND SPONSORS

Directors and sponsors entered into a contract with the Company to provide funds to the Company. As per the contract, the loans are unsecured, interest free and repayable at the discretion of the Company. The loans are presented under equity as per Technical Release-32 of The Institute of Chartered Accountants of Pakistan.

	September 30, 2026	June 30, 2026
	<i>Rupees</i>	<i>Rupees</i>
	<i>(Un-Audited)</i>	<i>(Audited)</i>
5 CONTINGENCIES AND COMMITMENTS		
There is no material change in contingencies and commitments as disclosed in annual financial statements for the year ended June 30, 2026 except following:		
5.1 Contingencies		
5.1.1 Bills Discounted	<u>5,834,766,228</u>	<u>4,489,531,987</u>
5.1.2 Share of contingencies of associated company - Blessed Textiles Limited:		
Bills discounted	<u>339,380,680</u>	<u>268,831,064</u>
	<u>339,380,680</u>	<u>268,831,064</u>
5.2 Commitments		
5.2.1 Letter of credit (for store, raw material and machinery)	<u>5,026,746,532</u>	<u>2,491,704,412</u>
5.2.2 Share of commitments of associated company - Blessed Textiles Limited:		
Letter of credit (for store, raw material and machinery)	<u>831,447,802</u>	<u>408,773,018</u>
	<u>831,447,802</u>	<u>408,773,018</u>

Notes to the Condensed Interim Financial Information (Un-Audited)

For the Three Months Period ended September 30, 2026

5.2.3 Commitments under ijarah contracts

The aggregate amount of ujarah payments for ijarah financing and the period in which these payments will become due are as follows:

- payments not later than one year	32,182,896	31,205,410
- payments later than one year	56,242,073	52,377,518
	<u>88,424,969</u>	<u>83,582,928</u>

	Note	September 30, 2026	June 30, 2026
		Rupees (Un-Audited)	Rupees (Audited)
6 PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets	6.1	11,434,364,481	11,724,505,351
Capital work in progress		357,647,193	167,258,712
		<u>11,792,011,674</u>	<u>11,891,764,063</u>
6.1 Operating fixed assets			
Net book value at the beginning of the period/year		11,724,505,351	10,651,558,893
Additions / transfers during the period/year			
Freehold land		-	-
Factory buildings leasehold		-	6,876,262
Factory buildings freehold		-	104,690,141
Plant and machinery		-	1,716,438,363
Electric installation		-	171,098,617
Factory equipment		-	543,660
Equipment and other assets		-	98,365,354
Vehicles		-	8,306,543
		-	2,106,318,940
Net book value of assets disposed during the period/year		(1,440,870)	(7,277,182)
Depreciation for the period/year		(288,700,000)	(1,026,095,300)
Net book value at the end of the period/year		<u>11,434,364,481</u>	<u>11,724,505,351</u>
7 LONG TERM INVESTMENT			
This represents 18.49% shares in Blessed Textiles Limited, an associated company (The Company). Investment has been accounted for using 'Equity Method' of accounting as per IAS - 28 Investments in Associates and Joint Ventures. The Company is incorporated in Pakistan as a Public Limited Company and is listed on Pakistan Stock Exchange Limited. The Company is primarily engaged in the manufacture and sale of yarn and woven fabric. The registered office of the Company is situated at Umer House, 23/1, Sector 23, S.M. Farooq Road, Korangi Industrial Area, Karachi. The manufacturing facility is located at 18 KM, Feroze Wattwan, Sheikhpura Road, District Sheikhpura in the Province of Punjab.			
		September 30, 2026	June 30, 2026
		Rupees (Un-Audited)	Rupees (Audited)
8 SHORT TERM INVESTMENTS			
Equity instruments		18,269,389	19,215,571
Investment in debt instruments		375,000,000	375,000,000
		<u>393,269,389</u>	<u>394,215,571</u>
8.1 Equity instruments - at FVTPL			
Quoted			
Fauji Fertilizer Company Limited			
10,000 (2025: Nil) ordinary shares of Rs 10 each - cost		5,409,870	5,409,870
Adjustment arising from re-measurement to fair value		330	324,930
MCB Bank Limited			
16,728 (2025: Nil) ordinary shares of Rs 10 each - cost		6,708,480	6,708,480
Adjustment arising from re-measurement to fair value		(183,891)	74,891
		6,524,589	6,783,371
Oil & Gas Development Company Limited			
20,000 (2025: Nil) ordinary shares of Rs 10 each - cost		5,946,152	5,946,152
Adjustment arising from re-measurement to fair value		388,448	751,248
		6,334,600	6,697,400
		<u>18,269,389</u>	<u>19,215,571</u>

8.2 Investment in debt instruments - at FVTPL

Term finance certificates

Cost of investment 75,000 TFCs (2025: Nil)
Adjustment arising from re-measurement to fair value

375,000,000	375,000,000
375,000,000	375,000,000
-	-
375,000,000	375,000,000

Three Months Ended

September 30, 2026	September 30, 2025
Rupees	Rupees
(Un-Audited)	(Un-Audited)

9 LEVIES & TAXES**9.1 Levies**

Revenue taxes

(151,999,499)	(137,947,636)
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9.2 Taxation

Deferred taxation

(12,626,457)	1,341,215
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Levies under Income Tax Ordinance, 2001 ['the Ordinance'] have been recognized under section 113 and 154 of the Ordinance.

10 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties from the Company's perspective comprise associated companies and key management personnel. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, and include the Chief Executive and Directors of the Company.

Transactions with key management personnel are limited to payment of short term employee benefits only. The Company in the normal course of business carries out various transactions with associated companies and continues to have a policy whereby all such transactions are carried out on commercial terms and conditions which are equivalent to those prevailing in an arm's length transaction.

Names and details of transactions and balances with related parties are as under:

Name	Nature of relationship	Shareholding in the Company
Bhanero Textiles Mills Limited	Common directorship	N/A
Blessed Textiles Limited	Common directorship	18.49%
Bhanero Energy Limited	Common directorship	N/A
Admiral (Private) Limited	Directors' close family member	N/A
Mohammad Salim	Director	0.29%
Yasmeen Begum	Directors' close family member	2.39%
Khurram Salim	Director	2.00%
Farrukh Salim	Directors' close family member	1.37%
Yousaf Salim	Directors' close family member	3.13%
Saqib Salim	Directors' close family member	1.99%
Muhammad Umer	Directors' close family member	0.97%
Yahya Farrukh	Directors' close family member	2.74%
Amna Khurram	Directors' close family member	1.10%
Saba Yousaf	Directors' close family member	0.98%
Saba Saqib	Directors' close family member	2.12%
Bilal Sharif	Director / Chief executive	3.64%
Samia Bilal	Directors' close family member	5.34%
Abdullah Bilal	Directors' close family member	3.37%
Ali Bilal	Directors' close family member	3.37%
Azan Bilal	Directors' close family member	3.37%
Mohammad Shaheen	Director	0.33%
Mohammad Amin	Director	4.09%
Seema Shaheen	Directors' close family member	1.58%
Mohammad Qasim	Directors' close family member	6.24%
Fatima Amin	Directors' close family member	4.51%
Sumbul Qasim	Directors' close family member	2.36%
Mohammad Shakeel	Directors' close family member	0.48%
Nazli Shakeel	Directors' close family member	4.29%
Adil Shakeel	Directors' close family member	4.77%
Faisal Shakeel	Directors' close family member	4.77%
Hamza Shakeel	Director	4.77%

		Three Months Ended	
		September 30, 2026	September 30, 2025
		Rupees	Rupees
		(Un-Audited)	(Un-Audited)
10.1 Transactions with related parties			
Nature of transaction			
Purchases		1,738,264,582	1,562,144,618
Sales		140,001,673	61,876,269
Services received		154,500	154,500
Purchase of electricity		360,051	3,813,245
Remuneration to key management personnel		2,400,000	2,400,000
Balance with related party		20,000	20,000

11 SEGMENT REPORTING

The Company has three reportable segments, which offer different products and are managed separately. The following summary describes the operations in each of the company's reportable segments.

Reportable segment	Principal activity
Spinning	Manufacture and sale of yarn
Weaving	Manufacture and sale of woven fabric
Finishing / Home Textile	Manufacture and sale of dyed and stitched fabric

Information about operating segments as at September 30, 2026 is as follows:

Three Months ended (Un-Audited)				
September 30, 2026				
Spinning	Weaving	Finishing / Home Textile	Total	
Rupees	Rupees	Rupees	Rupees	
Revenue from external customers	4,146,476,862	2,870,855,489	5,218,311,817	12,235,644,168
Inter-segment transfers	-	158,426,090	33,168,398	191,594,488
Segment results	629,623,914	61,742,490	31,795,501	723,161,905
Other operating expenses				(20,023,763)
Finance cost				(315,889,980)
Share of profit of associated undertaking				84,176,381
				471,424,543
Three Months ended (Un-Audited)				
September 30, 2025				
Spinning	Weaving	Finishing / Home Textile	Total	
Rupees	Rupees	Rupees	Rupees	
Revenue from external customers	4,971,967,710	3,171,352,783	3,806,402,673	11,949,723,166
Inter-segment transfers	-	47,696,171	21,730,126	47,696,171
Segment results	172,419,304	158,837,198	182,323,434	513,579,936
Other operating expenses				(2,675,246)
Finance cost				(457,532,281)
Share of loss of associated undertaking				(8,941,433)
				44,430,976

As at September 30, 2026 (Un-Audited)					
Spinning		Weaving	Finishing / Home Textile	Un-allocated	Total
Rupees		Rupees	Rupees	Rupees	Rupees
Segment assets	10,149,225,982	6,339,514,434	17,207,734,864	2,733,181,021	36,429,656,301
As at June 30, 2026 (Audited)					
Spinning		Weaving	Finishing / Home Textile	Un-allocated	Total
Rupees		Rupees	Rupees	Rupees	Rupees
Segment assets	8,135,131,662	5,789,627,041	15,415,668,899	5,007,661,725	34,348,089,327

As at September 30, 2026 (Un-Audited)					
	Spinning	Weaving	Finishing / Home Textile	Un-allocated	Total
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>
Segment liabilities	<u>4,024,850,092</u>	<u>2,904,144,212</u>	<u>16,355,613,463</u>	<u>1,076,063,282</u>	<u>24,360,671,049</u>
As at June 30, 2026 (Audited)					
	Spinning	Weaving	Finishing / Home Textile	Un-allocated	Total
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>
Segment liabilities	<u>3,430,527,631</u>	<u>2,698,905,919</u>	<u>15,411,827,402</u>	<u>1,044,641,710</u>	<u>22,585,902,662</u>

13 EVENTS AFTER THE REPORTING PERIOD

13.1 There are no significant events after the reporting period that may require any adjustment or disclosure in this condensed interim financial report.

14 RECOVERABLE AMOUNTS AND IMPAIRMENT

As at the reporting date, recoverable amounts of all assets/cash generating units are equal to or exceed their carrying amounts, unless stated otherwise in these financial statements.

15 DATE OF AUTHORIZATION FOR ISSUE

This condensed interim financial information have been approved by the Board of Directors of the Company and authorized for issue on October 29, 2026.

16 GENERAL

16.1 There are no other significant activities since June 30, 2026 affecting the interim financial information.

16.2 Figures have been rounded off to the nearest Rupee.



Chief Executive



Director



Chief Financial Officer